

HOUSE OF REPRESENTATIVES, November 26, 1864.—Read first and second times, made special order, and ordered to be printed.

[By Mr. Lyon, from Committee on Ways and Means.]

A BILL

To be entitled “An Act to exempt from taxation the capital of bonds and certificates issued by the Confederate States.”

1 SECTION 1. *The Congress of the Confederate States of America do*
2 *enact*, That henceforth no tax shall be assessed upon the amount or
3 value of any bond, or any certificate of loan or of indebtedness,
4 issued or to be issued by the Confederate States of America:
5 *Provided, however*, That the same amount of tax as upon income
6 derived from other sources, shall be assessed, levied and collected
7 upon the dividends or interest of all such bonds and certificates,
8 except those of which the dividends or interest are or may be
9 specially exempted by law from taxation.

1 SEC. 2. This act shall be in force from and after the passing
2 thereof.

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